

UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF VIRGINIA
RICHMOND DIVISION

In re: §
§ CASE NO. 08-35653-KRH-11
CIRCUIT CITY STORES, INC. §
§ Chapter 11
Debtor §

**TEXAS COMPTROLLER'S OBJECTION TO
DEBTOR'S MOTION TO SELL FURNITURE, FIXTURES AND EQUIPMENT**

The Texas Comptroller of Public Accounts ("Texas Comptroller"), appearing through the Texas Attorney General's Office, objects to the Debtors' Motion for Order Pursuant to Bankruptcy Code Sections 105 and 363. (I) Authorizing Debtors to Enter Into an Agreement in Connection with Sale of Furniture, Fixtures and Equipment, Etc. (the "Motion"), Dkt. No. 2004.

1. Neither the Motion nor the accompanying documents indicate what entity will be responsible for reporting or paying any state sales or use taxes arising from the proposed sale of large amounts of the Debtors' FFE.

2. "Bankruptcy liquidation sales" are fully taxable under state and local law. California Board of Equalization v. Sierra Summit, Inc., 109 S. Ct. 2228 (1989). Compliance with state and local tax laws is also required by 28 U.S.C. §§ 959(b) and 960.

3. Either by contractual agreement disclosed to state and local tax authorities, or by a provision in any order entered on the Motion, the responsibility for reporting and paying any taxes arising from FFE sales should be made clear – i.e., whether taxes will be reported and paid by the proposed liquidator of the FFE, or whether the Debtors will report and pay the taxes. Any unpaid taxes from such sale would constitute administrative expense claims against the bankruptcy estate, so lower-priority creditors would be protected as well by having tax-reporting and tax-paying

responsibilities clarified.

Wherefore, the Texas Comptroller requests that, unless tax reporting and payment responsibilities are specifically addressed in a disclosed agreement between the Debtors and the FFE liquidator, the order entered on the Motion clearly determine where responsibility lies for reporting any sales or use taxes arising from the FFE sales. The Texas Comptroller also requests such other relief to which it may be entitled.

Respectfully submitted,

Respectfully submitted,

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CERTIFICATE OF SERVICE

I certify that on February 17, 2009, a true copy of the foregoing was served by the method and to the following parties as indicated:

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